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December 7, 2001

Via Hand Delivery

Mary L. Cottrell, Secretary
Department of Telecommunications & Energy
One South Station
Boston, MA 02110

Re: The Berkshire Gas Company, D.T.E. 01-56

Dear Secretary Cottrell:

Pursuant to the procedural schedule established by the Hearing Officers, enclosed please find the Reply Brief of The Berkshire Gas Company for filing in the above-referenced proceeding. As stated in the Company's Initial Brief dated November 21, 2001, as well as indicated in the Company's initial filing and on numerous occasions during the evidentiary hearings, the Reply Brief includes updated cost of service schedules that reflect the adjustments noted during the hearings or in brief. These changes have been highlighted and a summary with record or brief references has been developed.

In addition, the Company's initial filing described that, in accordance with Department practice (see e.g. Fitchburg Gas & Electric Light Company, D.T.E. 98-51, p. 56 (1998) ("The Department routinely permits the record to remain open after the close of hearings for receipt of updated information on rate case expense and other non-controversial items that have been examined adequately on the record."), the Company would provide updates to several items, namely medical expenses (Exh. BG-5, p. 24, Tr. 14, p. 1567; Co. In. Br., p. 92), property taxes (Exh. BG-5, p. 22) and rate case expense (Exh. BG-5, p. 29). These representations were repeated throughout the evidentiary hearing. Accordingly, enclosed please find:

- (i) A revised version of Schedule JJK-32 (Exh. BG-7) that provides an update to medical expenses for actual costs through October 31, 2001, as well as the background general ledger entries supporting this calculation. The

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Company proposes that this document be identified as Exhibit BG-7, Sched. JJK-32 (rev.).

- (ii) Revised versions of Schedules JJK-26 and JJK-27 (Exh. BG-7) that reflect the latest information with respect to property taxes. The Company proposes that these documents be identified as Exhibits BG-7, Sched. JJK-26 (rev.) and BG-7, Sched. JJK-27 (rev.).

The Company will provide its update of rate case expenses, reflecting costs through the submission of the Reply Brief, as soon as is practicable. For all the reasons articulated earlier in this proceeding and consistent with extensive Department practice, the Company respectfully requests that the materials described above be included within the evidentiary record.

Please contact me if you require further assistance with respect to these matters. Thank you for your consideration.

Very truly yours,

/s/ James M. Avery

James M. Avery

Enclosures

Andrew Kaplan, Esq., Hearing Officer
John Geary, Esq., Hearing Officer
Service List